**COMBINED DECLARATION FOR PATENT APPLICATION AND POWER OF ATTORNEY**

(Includes Reference to PCT International Applications)

ATTORNEY DOCKET NUMBER
GTX-005

As a below named inventor, I (we) hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

METHODS AND APPARATUS FOR TRANSACTING ELECTRONIC COMMERCE USING ACCOUNT HIERARCHY AND
LOCKING OF ACCOUNTS

the specification of which (check only one item below):

- ☐ is attached hereto.
- ☒ was filed as United States application

Serial No. 10/616,124on July 8, 2003

and was amended

on _____ (if applicable)

- ☐ was filed as PCT international application

Number _____

on _____

and was amended under PCT Article 19

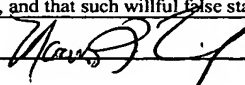
on _____ (if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information that is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 or §356 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America, listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

COUNTRY (if PCT, indicate "PCT")	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY CLAIMED UNDER 35 USC 119	
			<input type="checkbox"/> YES	<input type="checkbox"/> NO
			<input type="checkbox"/> YES	<input type="checkbox"/> NO
			<input type="checkbox"/> YES	<input type="checkbox"/> NO
			<input type="checkbox"/> YES	<input type="checkbox"/> NO
			<input type="checkbox"/> YES	<input type="checkbox"/> NO
			<input type="checkbox"/> YES	<input type="checkbox"/> NO
			<input type="checkbox"/> YES	<input type="checkbox"/> NO

Combined Declaration For Patent Application and Power of Attorney (Continued) (Includes Reference to PCT International Applications)				ATTORNEY DOCKET NUMBER GTX-005	
I hereby claim the benefit under Title 35, United States Code §120 of any United States application(s) or PCT international application(s) designating the United States of America that is/are listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations §1.56 which became available between the filing date of the prior application(s) and the national or PCT international filing date of this application:					
PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS DESIGNATING THE U.S. FOR BENEFIT UNDER 35 U.S.C. 120:					
U.S. APPLICATIONS				STATUS (Check one)	
U.S. APPLICATION NUMBER	U.S. FILING DATE		PATENTED	PENDING	ABANDONED
PCT APPLICATIONS DESIGNATING THE U.S.					
PCT APPLICATION NO.	PCT FILING DATE	U.S. SERIAL NUMBERS ASSIGNED (if any)			
POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: NICOLA A. PISANO, Reg. No. 34,408, MITCHELL P. BROOK, Reg. No. 32,967, PETER K. HAHN, Reg. No. 34,833; DAVID E. HEISEY, Reg. No. 42,651 and PETER R. MARTINEZ, Reg. No. 42,845, all attorneys with the firm of LUCE, FORWARD, HAMILTON & SCRIPPS, which has an office address at 11978 El Camino Real, Suite 200, San Diego, CA 92130.					
Send Correspondence to: Nicola A. Pisano, Esq. LUCE, FORWARD, HAMILTON & SCRIPPS 11988 El Camino Real, Suite 200 San Diego, California 92130				Direct Telephone Calls to: <i>(name and telephone number)</i> Nicola A. Pisano (858) 720-6320	
2 0 1	FULL NAME OF INVENTOR	FAMILY NAME	FIRST GIVEN NAME	SECOND GIVEN NAME	
	RESIDENCE & CITIZENSHIP	CITY	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP	
	POST OFFICE ADDRESS	POST OFFICE ADDRESS	CITY	STATE & ZIP CODE/COUNTRY	
		LING	MARVIN	T.	
		SCOTTSDALE	ARIZONA	US	
		7676 EAST TUCKEY LANE	SCOTTSDALE	ARIZONA 85250/US	
2 0 2	FULL NAME OF INVENTOR	FAMILY NAME	FIRST GIVEN NAME	SECOND GIVEN NAME	
	RESIDENCE & CITIZENSHIP	CITY	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP	
	POST OFFICE ADDRESS	POST OFFICE ADDRESS	CITY	STATE & ZIP CODE/COUNTRY	
<input type="checkbox"/> Additional inventors are being named on the _____ supplemental Additional Inventor(s) sheets(s) attached hereto.					
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.					
SIGNATURE OF INVENTOR 201			SIGNATURE OF INVENTOR 202		
MARVIN TSE-SHENG LING					
DATE			DATE		
Jan. 26, 2004					